

CGB-CC-1111

April 10, 2011

Received & Inspected

APR 21 2011

FCC Mail Room

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Washington, D.C. 20554

Re: Petition for Undue Burden Exemption
from Closed Captioning Rules

Dear Ms. Dortch:

This letter is submitted pursuant to 47 C.F.R. §79.1(f) and requests an exemption on behalf of **Jesus Calls International Inc.** from the FCC's closed captioning rules based on undue burden. In accordance with 47 C.F.R. §79.1(f)(4), the original and two copies of this letter and all support are being provided.

Jesus Calls International Inc. is a donor supported non-profit organization under the laws of the state of Texas since 1985, we have produced a weekly 30-minute video program called Prayer Time.

Prayer Time is a program that primarily caters to the need of the broken hearted people, brings hope and comfort through the message of love and compassion of Jesus Christ to those who are in distress, pain and agony. Prayer Time is locally produced in-house by **Jesus Calls International Inc.** staff, and is broadcast to the public on **WHT / LeSea Broadcasting**. Jesus Calls International Inc. pays **WHT / LeSea Broadcasting** \$900.00 per 30 minute video to air the show over its broadcast facilities.

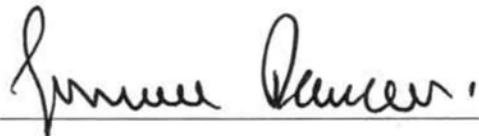
Captioning the program would present an undue burden for several reasons. First, since we do not have the resources to caption the program ourselves, it would have to be sent to an outside source for captioning. Second, the added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting **WHT / LeSea Broadcasting** air-date deadlines impossible. Finally, a captioning requirement would ultimately cause us to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program. We have discussed with **WHT / LeSea Broadcasting** the possibility of their assisting us in captioning the program at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.

Jesus Calls International Inc. respectfully submits that the basis for its captioning exemption request based on undue burden is practically identical to the facts justifying undue burden exemptions in the Commission's 2006 Memorandum Opinion & Order, *In Re Anglers for Christ Ministries, Inc. & New Beginning Ministries Petitions for Exemption from Closed Captioning Requirements*, CGB-CC-0005 and -0007, 21 FCC Rcd 10094 (September 12, 2006). In light of that precedent, and the facts set forth in this letter, we respectfully request that Jesus Calls International Inc. be granted an undue burden exemption from the captioning requirements for Prayer Time.

In support of our request, we provide a copy of certain documents establishing **Jesus Calls International Inc.'s non-profit status**. In addition, as permitted by §1.16 of the Commission's rules, we are providing a Declaration Under Penalty of Perjury in support of the facts set forth in this request for exemption in lieu of the affidavit required by §79.1(f)(9). Should the Commission require additional information, please contact the undersigned individual.

Respectfully:

Jesus Calls International Inc.

By: 

Name: Durai Pandithurai

214 274 0500

Title: Director

**Declaration Under Penalty of Perjury of Durai Pandithurai
in support of Jesus Calls International Inc.'s Request for Undue Burden
Exemption from Closed Captioning Rules**

I, **Durai Pandithurai**, Director of **Jesus Calls International Inc.**, do hereby declare under penalty of perjury of the laws of the United States of America that the following statements are true and correct.

1. **Jesus Calls International Inc.** is a donor supported non-profit organization organized under the laws of the state of Texas.

2. **Jesus Calls International Inc.** has produced a 30-minute video program called **Prayer Time**. Prayer Time is a program that primarily caters to the need of the broken hearted people, brings hope and comfort through the message of love and compassion of Jesus Christ to those who are in distress, pain and agony. Prayer Time is locally produced in-house by **Jesus Calls International Inc.** staff, and is broadcast to the public on **WHT / LeSea Broadcasting**. **Jesus Calls International Inc.** pays **WHT / LeSea Broadcasting** \$ 900 per 30 ^{minutes} to air the show over its broadcast facilities.

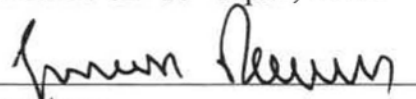
3. **Jesus Calls International Inc.** has discussed with **WHT / LeSea Broadcasting** the possibility of their assisting in captioning Prayer Time at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.

4. Captioning Prayer Time would present an undue burden because we do not have the resources to caption the program ourselves, and it would have to be sent to an outside source for captioning.

5. The added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting **WHT / LeSea Broadcasting** air-date deadlines impossible.

6. A captioning requirement for **Prayer Time** would ultimately cause **Jesus Calls International Inc.** to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program.

Executed on 10th April, 2011.


Signature



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248567569
Apr. 30, 2010 LTR 4170C E0
22-2996968 000000 00

00020680

BODC: TE

GNANADURAI PANDITHURAI
1508 CYPRESS BEND
CEDARHILL TX 75104



021156

Person to Contact: MRS. BLACK
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Apr. 21, 2010, regarding the tax-exempt status of JESUS CALL INTERNATIONAL INC.

Our records indicate that a determination letter was issued in JANUARY 1991, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown above.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I